



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3 **E+W**

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3 **E+W**

RELIEF FROM TAX

27 **Material removed from bed of river, sea or other water** **E+W**

- (1) A taxable disposal is relieved from tax if it is a disposal of material consisting entirely of—
 - (a) material within subsection (2) or (3), or
 - (b) material within one of those subsections and material within subsection (4).
- (2) Material is within this subsection if it has been removed from the bed of any of the following (whether natural or artificial)—
 - (a) a river, canal or other watercourse, or
 - (b) a dock, harbour or the approaches to a harbour.
- (3) Material is within this subsection if—
 - (a) it consists of naturally occurring mineral material, and
 - (b) it has been removed from the sea bed in the course of operations carried out for the purpose of obtaining materials such as sand or gravel.
- (4) Material is within this subsection if—
 - (a) it is qualifying material,
 - (b) it has been added to material within subsection (2) or (3) for the purpose of securing that that material is not in liquid form, and
 - (c) the amount of material that has been added is no greater than is necessary to achieve that purpose.

***Changes to legislation:** There are currently no known outstanding effects for the
Landfill Disposals Tax (Wales) Act 2017, Section 27. (See end of Document for details)*

(5) In this section, references to material being removed are to it being removed by dredging or in any other way.

Commencement Information

I1 S. 27 in force at 1.4.2018 by S.I. 2018/35, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 27.